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BY E-FILE

April 30, 2010

Ms. Cynthia T. Brown  
Chief, Section of Administration  
Office of Proceedings  
Surface Transportation Board  
395 E Street, S.W. -- Suite 1260  
Washington, D.C. 20423-0001

226917

RE: STB Docket No. AB-1081X; San Pedro  
Railroad Operating Company, LLC--Abandonment  
Exemption-In Cochise County, AZ.

Dear Ms. Brown:

On behalf of San Pedro Railroad Operating Company (SPROC), I am writing in connection with the above-captioned abandonment proceeding.

On July 26, 2006, the Board served a decision permitting the abandonment exemption granted on February 3, 2006, to become effective subject to certain conditions. By letter dated January 29, 2007, SPROC advised the Board that it had consummated this abandonment between (1) milepost 1084.0 and milepost 1097.3 at Paul Spur, (2) milepost 1097.3 at Paul Spur and milepost 1106.5 near Douglas, and (3) milepost 1085.0 at Bisbee Jct., and milepost 1090.6 at Bisbee, all in the State of Arizona. However, on May 11, 2007, SPROC asked the Board for permission to postpone until July 26, 2008, the deadline for consummating the abandonment of the remaining portion of the line covered by the above-captioned exemption. The Board duly granted that request.

Thereafter, SPROC repeatedly sought and received Board permission to postpone the date for consummation because it and the owner of a portion of the underlying right-of-way, the Union Pacific Railroad Company ("UP").